

## **Inspector General Criminal Investigator Academy (IGCIA)**

### **Interviewing for Fraud; Auditors, Inspectors and Evaluators (IG-IFA) Continuing Professional Education (CPE)**

(dated 04/26/13)

#### **COURSE OVERVIEW**

The IG-IFA is a three-day course designed to provide the auditor, analyst, evaluator, fraud examiner or inspector with tools to conduct more effective interviews, and obtain information that can assist in preventing and detecting fraud. Students learn to assess verbal and non-verbal behavior and become more effective at obtaining information in person, as well as via telephonic interviews and electronic means. Instruction will cover non-confrontational interview techniques, fraud indicators, methods to assess fraud vulnerability, common fraud schemes, and how to elicit potential fraud leads. Students will be taught Fraud Vulnerability Assessment Questions that can be used in audits and inspections/evaluations.

#### **CONTINUING PROFESSIONAL EDUCATION**

Government Auditing Standards: Auditors, who follow the Yellow Book, Generally Accepted Government Auditing Standards (GAGAS), need to maintain their professional competence through continuing professional education (CPE) and earn a total of 80 hours of CPE in every 2-year period. One CPE hour may be earned for each 50 minutes of participation in group activities and programs that qualify under GAGAS.

**Auditor participants who have successfully completed IG-IFA should follow GAGAS and their respective OIG's guidance in determining the type (government or non-government) and calculating the number of CPEs that can be claimed.** For example, auditor participants could earn 9 CPEs per day up to a total of 27 CPEs.<sup>1</sup>

Professional Auditor Organizations and Licensed Auditor Professionals: Auditors who complete the IG-IFA and who are members of professional organizations and/or are licensed professionals need to be cognizant of the CPE requirements of their respective professional organizations or licensing bodies. Please note that neither this program nor the provider of this course, the CIGIE Training Institute's IGCIA, are certified under the National Association of State Boards of Accountancy (NASBA) CPE standards.

Quality Standards for Inspection and Evaluation: Inspectors and evaluators, who follow the *Council of Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation* (Blue Book)<sup>2</sup> need to maintain their professional competence through training and should strive to earn a total of 80 hours biennially but minimally earn 40 hours of training biennially. **Inspector and evaluator participants who have successfully completed the IG-IFA should follow the Blue Book and their respective OIG's guidance in calculating the number of training hours that can be claimed.** For example inspectors and evaluators could earn 9 training hours per day up to a total of 27 training hours.<sup>3</sup>

<sup>1</sup>These calculations were derived based on *Government Auditing Standards* 2011 Revision, GAO-12-331G, December 2011 and *Government Auditing Standards: Guidance on GAGAS Requirements for Continuing Professional Education*, GAO-05-568G.

<sup>2</sup>*Council of Inspectors General on Integrity and Efficiency Quality Standards for Inspection and Evaluation*, January 2012.

<sup>3</sup>For consistency across the CIGIE audit, and inspection and evaluation communities,

the same calculations were used for CPEs and training hours.